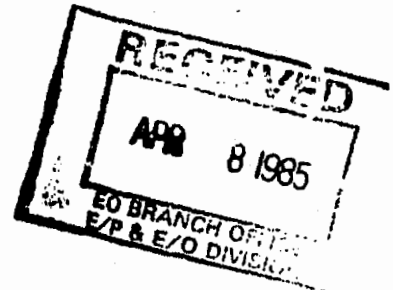


OP:E:EO:R:4

03 APR 1985



Employer Identification Number: [REDACTED]
Key District: [REDACTED]
Form Number: [REDACTED]
Tax Years: All Years
Accounting Period Ending: [REDACTED]

Dear Applicant:

This is a final adverse ruling as to your exempt status under section 501(c)(9) of the Internal Revenue Code.

Our adverse ruling of [REDACTED], was based on the fact that your organization is comprised of a small number of members, and all benefits are provided to members of the [REDACTED] family. Under the circumstances, we concluded that the shareholders maintain a posture that is incompatible with the inurement prescription of section 1.501(c)(9)-4(a) of the Income Tax Regulations, and section 501(c)(9) of the Code.

You filed a timely protest of our adverse ruling and requested a conference. A conference was held on [REDACTED]. We carefully considered the arguments made at that conference. Your attorney stated he wish to make a post-conference submission.

We have carefully considered the arguments made in your conference and your post-conference submission. We continue to conclude that our adverse letter of [REDACTED], is correct.

Accordingly, you are required to file federal income tax returns on the form indicated above.

If you have any questions, please contact the person whose name and telephone number are shown on the top of this letter.

Sincerely yours,

(Signed) [REDACTED]

cc: DD, Chicago
Attn: EO Group
cc: ARC (Examination)
Midwest Region

Chief, Exempt Organizations
Conference and Review Branch

cc: [REDACTED]